

EXEMPTION CLAUSES AND ALLOWANCES FY 2015

- CLAUSE 17D - WIDOWS OR WIDOWERS
- MINOR CHILDREN ONE PARENT DECEASED
 - OVER 70 YEARS OF AGE
 - EXEMPTION IS \$272.00
 - ESTATE CANNOT EXCEED \$59,962.00
- CLAUSE 22 - VETERAN SERVICE CONNECTED DISABILITY 10%
- PURPLE HEART
 - GOLD STAR MOTHERS OR FATHERS
 - SURVIVING SPOUSES
 - EXEMPTION IS \$400.00 PLUS
- CLAUSE 37A - BLIND PERSONS
- PROOF OF BLINDNESS CERTIFICATE FROM COMMISSION FOR THE BLIND
 - ANNUALLY
 - EXEMPTION IS \$500.00
- CLAUSE 41A - TAX DEFERRAL
- MAY DELAY PAYMENT OF TAXES UNTIL DEATH OR SALE
 - MUST HAVE WRITTEN AGREEMENT
 - RECORDED DEED & MORTGAGEES MUST AGREE
 - MUST BE 65 YEARS OLD AS OF JULY 1 (OF FISCAL YEAR)
 - OWN PROPERTY AS OF JULY 1
 - MUST HAVE OWNED & DOMICILED IN MA FOR 5 YRS
 - GROSS RECEIPTS CANNOT EXCEED \$20,000.00
 - DEFERRED PAYMENT AT 8% INTEREST
 - NOT TO EXCEED 50% OF THE VALUE OF THE PROPERTY
- CLAUSE 41C - ELDERLY
- BE AGE 70 AS OF JULY 1 IN THE FISCAL YEAR FOR WHICH THE ABATEMENT APPLIES
 - GROSS RECEIPTS OF \$19,486.00 SINGLE
 - WHOLE ESTATE OF \$41,973.00.00 SINGLE
 - GROSS RECEIPTS OF \$22,488.00 MARRIED
 - WHOLE ESTATE OF \$44,971.00 MARRIED
 - EXEMPTION IS \$500.00
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- SOCIAL SECURITY DEDUCTION FOR FISCAL 2014
 - WORKER \$4,447.00
 - SPOUSE \$2,224.00
 - TOTAL \$6,671.00

SENIOR TAX REBATE PROGRAM

- BE 60 YEARS OF AGE OR OLDER
- OWN AND OCCUPY PROPERTY IN DRACUT
- BE RETIRED AND NOT WORKING AS OF JANUARY 1ST OF THE PROGRAM YEAR

- WORK 62.5 HOURS IN THE PROGRAM YEAR IN ORDER TO RECEIVE A \$500.00 CREDIT ON FY ACTUAL TAX BILLS
- TAXPAYER MAY NOT BE RECEIVING ANY OTHER EXEMPTION FROM THE TOWN
- PRESENT AN INCOME TAX RETURN OR FORM 4506-T
- INCOME ELIGIBILITY BASED ON THE MA STATE CIRCUIT BREAKER CREDIT.
- APPLICATION PERIOD IS THE MONTH OF DECEMBER
- APPLICATIONS AVAILABLE AT THE COUNCIL ON AGING
- THIS PROGRAM IS LIMITED TO 50 PARTICIPANTS PER YEAR. IF THERE ARE MORE THAN 50 ELIGIBLE APPLICANTS A LOTTERY WILL BE HELD AT THE COUNCIL ON AGING.

- CLAUSE 56
- NATIONAL GUARD MEMBERS AND MILITARY RESERVISTS DEPLOYED OUTSIDE THE UNITED STATES
 - AVAILABLE FOR FISCAL YEAR 2014 & 2015
 - MUST HAVE BEEN DEPLOYED BETWEEN 7/1/13 THRU 2/1/14 FOR FY 2014 AND BETWEEN 7/1/14 THUR 2/1/15.
 - RESERVIST OR GUARD MEMBER MUST OWN PROPERTY AS OF JULY 1ST OF THE FISCAL YEAR FOR WHICH EXEMPTION IS SOUGHT.
 - GUARD MEMBER OR RESERVIST MUST BE ON ACTIVE DUTY IN A FOREIGN COUNTRY AND SUBMIT OFFICIAL DOCUMENTATION AS PROOF SERVICE FOR APPLICATION PERIOD.
 - EXEMPTION WILL BE PRO-RATED IF DEPLOYED LESS THAN TWELVE MONTHS DURING A GIVEN FISCAL YEAR.
 - SPOUSE MAY APPLY ON THEIR BEHALF OR AUTHORIZED REPRESENTATIVE WITH WRITTEN AUTHORIZATION TO SIGN ON TAXPAYER'S BEHALF.
 - CLAUSE 56 EXPIRES 2 YRS AFTER ACCEPTANCE UNLESS IT IS EXTENDED BY VOTE OF TOWN MEETING.

- CPA
- LOW/MODERATE INCOME EXEMPTION
 - MUST OWN PROPERTY AS OF JANUARY 1ST PRECEDING FY
 - MUST OCCUPY PROPERTY AS DOMICILE JANUARY 1ST
 - APPLICANT & EACH CO-OWNER MUST HAVE HOUSEHOLD INCOME FOR THE CALENDAR YEAR BEFORE JANUARY 1ST AT OR BELOW THE LIMIT FOR THE OWNER'S HOUSEHOLD TYPE AND NUMBER.
 - PROOF OF INCOME REQUIRED FOR ALL OWNERS & OCCUPANTS.

ANY QUESTIONS REGARDING ELIGIBILITY, PLEASE CONTACT THE ASSESSOR'S OFFICE AT 978-453-2451, MONDAY – FRIDAY, 8:30 AM TO 4:30PM.